

Annual Report of Secretary of the Taxpayers Association

Concluded From Review of Last Sunday

At the beginning of this administration, the secretary recommended the employment of a county stenographer whose duty it would be to do all stenographic work for all the offices in the county house, instead of allowing the County Attorney an exclusive stenographer. This plan was discussed with the county attorney and he agreed to join in the recommendation before the board of supervisors. This plan was adopted.

Your secretary wrote a clause in the salary bill providing for a county stenographer and defining his duties in accordance with the plan adopted, which is now a provision of law.

The county attorney's office has utilized the services of the county stenographer in all preliminary hearings where a transcript of evidence was needed, without extra charge to the county, except the necessary traveling expenses.

During the last administration, a stenographer was employed exclusively for the District Attorney's office, and all stenographic work for other offices and all transcripts of evidence were paid for by the county at folio prices.

The county stenographer cost the county \$1,186.97 during the ten and one-half months of 1912, after we became a state. The same work during 1911, under the system then in vogue cost the county approximately \$2,800.00.

This office was not affected by statehood, except in the salary increase which amounted to approximately \$600.00 during the year 1912. The gross increase in the cost of this department in 1912 over 1911, was \$1,209.76, or a net increase of \$709.76, which is easily accounted for in the increase of business in the office that comes with the increase in population and settlement.

Recorder

This department takes care of its self each year by taking in fees amounting to more than the total cost of operation. Then it becomes a question of how much profit it makes for the county each succeeding year to show the progress of the office.

In 1912 the county paid out \$7,524.42 for the operation of this office and received \$88,811.95 in fees from the office, making a profit of \$81,287.53. In 1911, it cost \$6,546.23, and the fees amounted to \$24,693.10, making a profit of \$18,146.87. In 1912, it cost \$7,546.23, and the fees amounted to \$88,811.95, making a profit of \$81,265.72.

The number of instruments filed and recorded during each of the above mentioned years are as follows: 1910, 5,035; 1911, 4,413; 1912, 5,612.

The number of record books purchased by this office in any one year varies in accordance with the number of books filled and finished, requiring a new book of the same kind to continue the same work. The number of new books required by this office in 1912 was more than for any previous year, besides three new typewriting machines were charged to the expense account of the office, yet, the net profit to the county is greater than any previous year.

County Assessor

The business of this office increases each year in proportion to the increase in the number of property owners in the county, and furnishes the additional business for the ex-official tax collector.

The assessor received the same salary under the territory and was allowed 5 per cent additional, of the per capita road and school taxes collected by him and his deputies each year. Under the state laws he receives 10 per cent.

Ministers Decide

The ministerial association of the city will meet soon to take action on Sunday baseball in the district. Individually several of the ministers have lent their support to the team on condition of clean sport.

County Road Expenditures

Your secretary made a special report on this subject which was published in the Bisbee Daily Review, Oct. 27, 1912. The taxpayers will be better served by making another special report, when the first year of the present administration has ended.

The total amount expended for roads should include the amount spent for the county surveyor's per diem and expenses, as his work was practically all done on the roads, but the figures given below do not, the cost of surveying being given elsewhere.

The amount charged to roads was \$12,364.41, for the whole year, 1912, \$6,924.60 of this amount was expended by the former board before we became a state, leaving \$26,439.81, expended during the remainder of the year by the present board of supervisors. Of this amount, \$3,046.92 was spent for feed for county teams; \$2,116.09 for metal culverts; \$345.00 for road grader; \$35.50 for Fresno Scrapers; \$1,600.00 for salary of road superintendent, leaving \$20,342.29 spent for general road work. Balance in road fund Jan. 1, 1913, \$51,265.51.

The year 1912 was a very unfortunate one for roads, heavy rains and

resultant floods have played havoc with newly worked roads, thereby destroying a considerable part of the work done, so that it had to be done a second time, thereby requiring a double expenditure for the roads as they are now. This is the fault of the system of building temporary instead of permanent roads.

The attention that the subject of road building is being given throughout the United States, and locally in many states ought to bring about a solution of the problem in the near future.

The demand for substantial, permanent roads removes any objection to the expenditure of more money each year for road building, provided that the roads built are worth the amount of money spent.

When the subject of road building is reduced to a business basis and the problem finally solved, the power to direct the construction of all county roads, and the responsibility for the work done will be vested in and placed upon this department. The usefulness of this office is not in keeping with the ability required in a man to perform the duties. On

the present system, the power is vested in a county road superintendent without any required qualification, the ability required in the county surveyor without the power to enforce, or even direct construction of roads in accordance with surveys made.

This department cost the county \$2,232.46 more in 1912 than in 1911, for surveying road and bridge sites.

Justice of the Peace Precincts
The justice courts of this county during the past year have cost \$20,368.48 more under the salary system, than in 1911 under the fee system, and have paid into the county treasury only \$2,108.36 in fees, other than fines, (fines were paid into the treasury under the fee system), which leaves an increased expenditure by the county, amount of justice courts, of \$18,260.12 after deducting the fees.

The following tabulations show the increased cost of each precinct in 1912, over 1911; the amount of fees paid into the treasury by each precinct; and the fines paid into the treasury by each.

Precinct	Increase	Fees	Fines
Douglas	\$4,373.74	\$338.75	\$575.50
Bisbee	1,535.88	918.60	1,503.50
Lowell	555.52	359.75	1,001.00
Pittville	796.41	66.70	520.00
Naco	1,102.95	7.00	80.00
Bowie	173.40	16.40	126.65
Gleeson	1,888.89	87.50	490.20
St. David	527.45	9.80	136.00
Benson	1,138.19	59.55	27.70
Wilcox	2,256.83	17.90	19.50
Pearce	891.86	19.85	75.00
Paradise	920.34	38.20	120.75
Cochise	1,583.90	95.75	34.00
Tombstone	1,915.45	8.85	115.55
Fairbank	542.35	12.50	
Hereford	515.00	8.05	10.00
W. Huachuca	412.25		
Light	350.00		
Servicos	180.00		
Total Inc.	\$20,368.48	35.50	121.95
Courtland, Dec.		\$2,130.35	\$4,965.50
Forwarded	\$20,538.38		38.80
Interpreters			\$169.90
Deduct Dec.	169.90		
Deduct Fees	\$20,368.48	\$2,130.35	\$4,965.50
	2,130.35		
	\$18,238.13		

It will be noted that Courtland is the only precinct that cost less, and interpreters for all precincts also cost less.

There had been no precinct officers in West Huachuca precinct for several years, the last justice elected did not qualify.

Servicos and Light precincts were created by the board of supervisors on presentation of petitions asking for same, which was a part of the general scramble to get on the payroll of the county under the salary system. It will also be noted that no fees or fines were paid in by either of these precincts, which is an index of the business they did, also of how necessary their creation was.

Had the precinct officers in the outlying precincts been put under the fee system and those in the large towns, only on salaries, as contemplated and provided by the constitution, there could have been a substantial decrease in the cost of justice courts.

Justice courts and the Sheriff's office were the two departments from which returns were expected to prove the wisdom of changing from the fee system to the salary system, because the county was expected to profit by the receipt of the fees as did the precinct officers, in precincts that contained a town or city, and the sheriff when they received the fees of their offices as their only compensation. If these are a proof, the evidence is in favor of the fee system, the experiment was a costly one.

Summary of Expenditures of Board of Supervisors
The expense fund warrants issued by the Board in 1912 amounted to \$141,500.75, which was \$15,516.35 less than in 1911 and \$71,974.31 less than in 1910.

The salary fund warrants issued in 1912 amounted to \$113,070.40, which was \$61,241.05 more than in 1911, and \$69,256.65 more than in 1910.

The road fund warrants issued in 1912 amounted to \$31,714.95, which was \$9,920.53 more than in 1911, and \$2,799.62 less than in 1910.

The total amount of warrants issued by the board in 1912 was \$285,366.13, which was \$53,745.23 more than in 1911, and \$5,517.08 less than in 1910.

The total receipts from fees that were kept by different officers under the fee system were \$15,741.62. This amount deducted from \$53,745.23, leaves \$38,003.61, net increase for 1912 over 1911. This same amount of fees added to \$5,517.08, makes \$21,256.79, the net decrease for 1912 over 1910.

The net increase for 1912 is summarized in the following items:

County Automobile (Purchase Price)	\$2,392.50
County Law Library	1,069.50
Road Grader and Fresno Scrapers	384.50
Donation to Wilcox Fair	200.00
Donation to defray the expenses of J. W. Angell attending the Dry Farming Congress held in Canada	300.00
Stationhouse Expense, Books, Blanks	5,585.00
Seals and Increase in salaries	9,920.53
Increase in Road Expenditures	18,238.13
Increase in cost of Justice Courts	280.29
Miscellaneous	\$38,003.61
Total	\$41,556.50

The payment of the warrant to Jurer's office and he refused to pay Wankling was protested in the treasury when presented. It has not been paid.

FINANCIAL CONDITION OF COCHISE COUNTY.

Balance in Treasury Jan. 1, 1913	\$786,408.30
Receipts during month	26,146.59
Disbursements during month of Jan.	\$812,555.09
Balance in Treasury Feb. 1, 1913	\$499,999.72

ITEMS DISBURSED, JANUARY.

General Fund Warrants, Registered	\$154,558.05
General Fund Warrants, Current	5,518.79
Road Fund Warrants, Current	3,374.19
Building Fund Warrants, Sch. Dist. No. 1	3,012.50
Building Fund Warrants, Sch. Dist. No. 14	6.40
Building Fund Warrants, Sch. Dist. No. 18	1,452.70
Building Fund Warrants, Sch. Dist. No. 44	247.50
Building Fund Warrants, Sch. Dist. No. 27	536.22
Co. Sch. Sup't. Expense Warrants	722.45
Tombstone H. S. Warrants	105.00
Bisbee High School Warrants	1,713.74
Wilcox High School Warrants	340.84
Douglas High School Warrants	3,748.96
Building District Warrants	29,692.53
Building Fund Warrants, Sch. Dist. No. 3	144.00
School District Interest Coupons No. 2	31.50
School Tax Refund	20.00
Road Tax Refund	278,165.59
State Tax Apportionment	\$492,873.37

Public Schools

At the beginning of the present school year, there were 66 school districts in this county, one lapsed

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Douglas has 50 teachers; Bisbee 34 teachers; Tombstone 5; Wilcox 5; Benson 5; Gleeson 4; Marcus 3. Most of the others have only one teacher a few of them two.

The total monthly salaries paid all teachers in the grade is \$14,638.48; total for janitors, \$924.50 per month. Monthly salaries for Douglas \$4,242.08, for teachers; \$360.00 for janitor. Bisbee \$3,012.50 for teachers; \$359.00 for janitor.

High Schools
There are four high schools in the county; Bisbee, Douglas, Wilcox and Tombstone. Number of teachers employed 24; monthly salaries for all, \$2,543.88; distribution, Bisbee, 11 teachers at \$1,140.00 per month; Douglas, 8 teachers at \$898.88 per month; and \$60 for janitor; Wilcox, 4 teachers at \$405.00 per month and \$15.00 for janitor; Tombstone and Bisbee high schools are housed in the same buildings with the grades and show no janitor charges.

The total enrollment reported from the high schools for the month ending Dec. 1912, was 264 students. Bisbee, 114; Douglas, 97; Wilcox, 36; Tombstone, 17.

The total enrollment in the grades for the whole county for the month ending Dec. 1912, was 2,336 pupils. Douglas shows an enrollment of 1,905; Bisbee, 1,260.

On Feb. 1st, 1913 there was a balance in the county treasury to the credit of the school fund of \$116,393.97. On Feb. 1, 1912, there was a balance of \$80,021.56, with an outstanding indebtedness of approximately, \$15,000.00 to be paid later.

Schools
The amended school laws provide for districts placing estimates with the County school superintendent for amounts to be raised by a special tax within the districts, if the county rate will not raise sufficient funds to defray the expenses for the school year. Ten districts took advantage of the provision and have raised approximately, \$16,000.00 by this means. Under this law the supervisors have no discretion in the matter, they must make the levy.

This law also opens the way for reckless expenditures in districts that are not fortunate enough to have careful business men as members of the board of trustees. The law should be amended in some parts to make its provisions all practical